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Quarterly Summary of State and Local Tax Revenue

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April—June 1976

Taxes collected by State and local governments in the United States totaled \$155.5 billion during the 12 months ended with June 1976. This reflects an increase of \$14.1 billion, or 10.0 percent, from a year earlier. State taxes amounted to \$88.9 billion, or 11.1 percent more than in the 12 months ended with June 1975. The yield of locally imposed taxes rose 8.6 percent to \$66.6 billion. Following is a summary by type of tax.

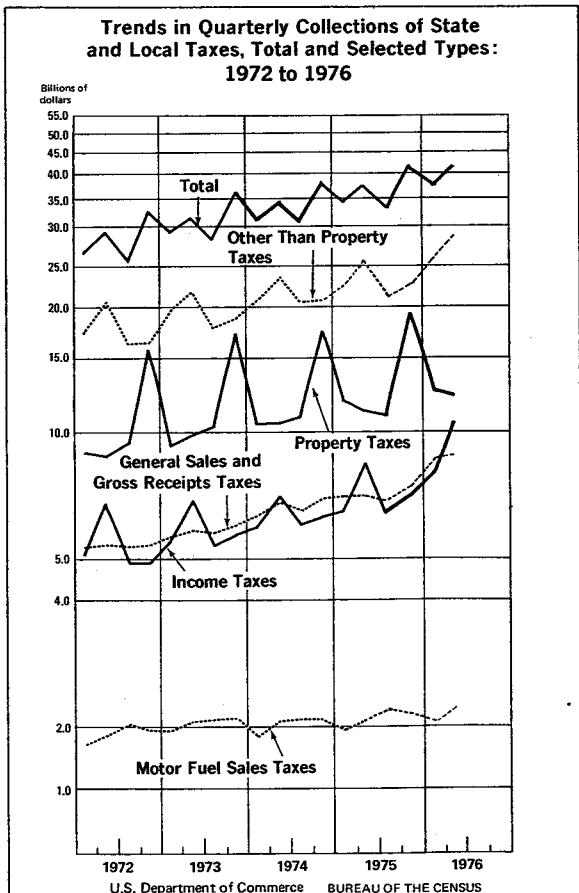
Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1976	1975	
Total.....	155,477	141,375	10.0
Property.....	56,332	51,792	8.8
Other than property.....	99,145	89,580	10.7
General sales and gross receipts.....	32,144	29,075	10.6
Motor fuel sales.....	8,710	8,317	4.8
Individual income.....	24,715	21,703	13.9
Corporation net income.....	7,293	6,759	7.9
Motor vehicle and operators' licenses...	4,596	4,167	10.3
All other.....	21,688	19,562	10.9

Note: See text discussion of "Sources of Data and Limitations."

During the second quarter of calendar 1976, collections of State and local taxes amounted to \$41.6 billion. As compared with the corresponding quarter of 1975, this indicates a rise of \$4.5 billion, or 12.2 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1972.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes



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individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972, the component county areas of such SMSA's with 50,000 population or more, and all other county areas outside these SMSA's with a 1972 population of 200,000 or more. Because New England SMSA's are composed of cities and towns rather than entire counties, the table lists, instead, certain State economic areas (SEA's) in Connecticut, Massachusetts, and Rhode Island. The configurations of the SMSA's are presented as defined by the U.S. Office of Management and Budget in August 1973.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1975 and State Government Finances in 1975. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1974-75.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 87 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Second Quarter of 1976 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1976:										
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	7,309	2,769	1,246	6,779
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	5,962	2,057	1,722	5,474
1975:										
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	5,915	1,293	754	4,716
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	5,529	1,173	874	4,719
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	6,187	2,508	1,062	6,159
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	5,144	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
12 MONTHS ENDING										
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	24,715	7,293	4,596	21,688
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	23,593	7,031	4,412	21,068
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	22,775	6,748	4,269	20,436
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	22,188	6,723	4,224	20,014
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	21,703	6,759	4,167	19,562
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	20,891	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1974-75. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods
(Dollar amounts in millions)

Area	Area popu- lation, 1974 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1974 ¹	Collections, 12 months ended June		
		1976	1975	Percent change			1976	1975	Percent change
ALABAMA									
Birmingham SMSA.....	785,000	(NA)	(NA)	(NA)	Wilmington, Del.-N.J.-Md. SMSA.....	513,300	94.2	82.1	14.7
Jefferson County.....	641,900	67.9	59.5	14.1	New Castle County, Del.....	395,300	63.0	59.6	5.7
Walker County.....	63,200	(NA)	(NA)	(NA)	Salem County, N.J.....	61,700	23.2	15.6	48.7
Balance of SMSA ²	80,000	4.9	2.3	113.0	Cecil County, Md.....	56,300	8.0	6.9	15.9
Other county area: Mobile County.....	330,600	16.0	21.5	3-25.6	DELAWARE				
ARIZONA									
Phoenix SMSA (Maricopa County).....	1,172,200	291.8	237.3	23.0	Washington, D.C.-Md.-Va. SMSA.....	3,013,600	860.9	763.2	12.8
Other county area: Pima County (entire Tucson SMSA)....	433,500	128.3	120.2	6.7	Washington, D.C.....	721,000	148.9	142.7	4.3
ARKANSAS (See also Tennessee)									
Other county area: Pulaski County.....	313,000	44.5	39.3	13.2	Charles County, Md.....	59,200	13.6	11.8	15.3
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,660,900	652.4	564.6	15.6	Montgomery County, Md.....	560,300	215.8	173.1	24.7
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,926,100	2,989.4	2,699.6	10.7	Prince Georges County, Md.....	679,200	173.3	153.5	12.9
Riverside-San Bernardino-Ontario SMSA.....	1,213,900	439.9	391.4	12.4	Alexandria city, Va.....	108,300	36.4	33.8	7.7
Riverside County.....	511,300	191.6	163.1	17.5	Arlington County, Va.....	153,200	57.3	51.5	11.3
San Bernardino County.....	702,600	248.3	228.3	8.8	Fairfax County, Va.....	516,400	164.1	145.3	12.9
Sacramento SMSA.....	882,600	291.2	259.9	12.0	Prince William County, Va.....	138,000	29.2	31.5	-7.4
Placer County.....	90,600	38.2	32.9	(NA)	Balance of SMSA ²	77,900	22.3	20.0	11.5
Sacramento County.....	687,200	216.8	192.1	12.9	FLORIDA				
Yolo County.....	104,800	36.2	34.9	3.7	Fort Lauderdale-Hollywood SMSA (Broward County).....	806,800	207.8	161.3	28.8
San Diego SMSA (San Diego County)....	1,518,000	529.3	445.4	18.8	Jacksonville SMSA.....	674,900	101.9	88.4	15.3
San Francisco-Oakland SMSA.....	3,135,900	1,511.2	1,358.5	11.2	Duval County (Jacksonville city).....	551,400	80.0	70.4	13.6
Alameda County.....	1,088,600	484.2	436.9	10.8	Balance of SMSA ²	123,500	21.9	18.0	21.7
Contra Costa County.....	583,600	311.3	276.0	12.8	Miami SMSA (Dade County).....	1,415,900	388.6	323.4	20.2
Marin County.....	214,200	110.4	99.8	10.6	Orlando SMSA.....	578,600	121.4	115.2	5.4
San Francisco County.....	677,000	339.9	302.3	12.4	Orange County.....	410,200	37.9	79.4	10.7
San Mateo County.....	572,600	265.4	243.5	9.0	Seminole County.....	130,900	22.4	19.3	16.1
San Jose SMSA (Santa Clara County)...	1,181,600	512.1	451.4	13.4	Balance of SMSA ²	37,500	11.1	16.5	-32.8
Other county areas: Fresno County (entire Fresno SMSA)...	439,400	165.5	139.6	18.6	Tampa-St. Petersburg SMSA.....	1,332,900	228.8	192.2	19.0
Kern County (entire Bakersfield SMSA).....	337,600	188.1	145.1	29.6	Hillsborough County.....	570,800	99.1	84.5	17.3
Monterey County (entire Salinas- Monterey SMSA).....	260,600	100.0	87.4	Pasco County.....	122,000	20.1	15.0	34.0	
San Joaquin County (entire Stock- ton SMSA).....	299,200	105.6	77.7	Pinellas County.....	640,100	109.6	92.7	18.2	
Santa Barbara County (entire Santa Barbara SMSA).....	281,800	(NA)	(NA)	Other county areas: Brevard County (entire Melbourne- Titusville-Cocoa SMSA).....	229,400	47.1	(NA)	(NA)	
Sonoma County (entire Santa Rosa SMSA).....	242,600	92.7	75.9	Escambia County.....	217,800	7.8	8.3	-6.0	
Stanislaus County (entire Modesto SMSA).....	211,100	66.9	60.3	Palm Beach County (entire West Palm Beach-Boca Raton SMSA).....	443,600	140.6	116.9	20.3	
Ventura County (entire Oxnard- Ventura SMSA).....	430,200	173.7	144.9	Polk County (entire Lakeland- Winter Haven SMSA).....	263,200	46.4	42.2	10.0	
COLORADO									
Denver-Boulder SMSA.....	1,391,000	404.4	346.9	16.6	GEORGIA				
Adams County.....	211,600	46.5	39.2	18.6	Atlanta SMSA.....	1,774,700	460.3	411.0	12.0
Arapahoe County.....	205,600	68.5	52.2	31.2	Clayton County.....	127,800	27.3	23.4	16.7
Boulder County.....	162,000	48.4	41.6	16.3	Cobb County.....	234,000	46.4	37.2	24.7
Denver County.....	501,600	157.8	142.7	10.6	De Kalb County.....	456,700	112.2	99.3	13.0
Jefferson County.....	294,000	82.3	70.6	16.6	Fulton County.....	579,800	223.7	208.3	7.4
Balance of SMSA ²	16,000	0.9	0.6	16.6	Gwinnett County.....	108,300	19.9	17.2	15.7
Other county area: El Paso County.....	288,000	60.4	53.8	12.3	Balance of SMSA ²	268,200	30.8	25.6	20.3
CONNECTICUT									
Bridgeport--SEA A (Fairfield County)...	791,000	348.7	331.3	5.3	HAWAII				
Hartford--SEA C (Hartford County)....	823,800	312.4	304.5	2.6	Honolulu SMSA (Honolulu County)....	691,200	117.1	98.2	19.2
New Haven--SEA B (New Haven County)...	759,700	273.2	248.7	9.9	ILLINOIS (See also Missouri)				
Other county area: New London County.....	239,700	71.3	55.6	28.2	Chicago SMSA.....	6,971,200	2,228.4	2,246.9	-0.9

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1974 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1974 ¹	Collections, 12 months ended June		
		1976	1975	Percent change			1976	1975	Percent change
IOWA (See also Nebraska)									
Other county area: Polk County.....	297,600	98.0	94.4	3.8					
KANSAS (See also Missouri)									
Other county area: Sedgewick County.....	340,700	93.0	81.0	14.8					
KENTUCKY (See also Ohio)									
Louisville, Ky.-Ind. SMSA.....	892,500	(NA)	116.0	(NA)					
Jefferson County, Ky.....	706,000	102.7	96.2	6.8					
Clark County, Ind.....	80,900	(NA)	7.2	(NA)					
Floyd County, Ind.....	57,700	9.8	10.5	-6.7					
Balance of SMSA ²	47,800	3.8	2.1	81.0					
LOUISIANA									
New Orleans SMSA.....	1,092,600	(NA)	101.5	(NA)					
Jefferson Parish.....	393,200	45.3	36.2	25.1					
Orleans Parish.....	568,700	437.7	52.5	4-28.2					
St. Bernard Parish.....	57,400	(NA)	6.8	(NA)					
St. Tammany Parish.....	73,300	5.5	6.0	-8.3					
Other county areas: Caddo Parish.....	237,500	28.7	22.3	28.7					
East Baton Rouge Parish.....	309,000	31.0	31.0	-					
MARYLAND (See also Delaware and District of Columbia)									
Baltimore SMSA.....	2,140,400	453.7	(NA)	(NA)					
Anne Arundel County.....	337,100	54.2	36.3	49.3					
Baltimore city.....	864,100	193.8	189.5	2.3					
Carroll County.....	632,500	136.8	124.5	9.9					
Harford County.....	79,500	15.0	12.9	16.3					
Howard County.....	134,200	25.7	19.6	31.1					
	93,000	28.2	(NA)	(NA)					
MASSACHUSETTS									
Boston--SEA C.....	3,386,700	1,588.9	1,555.4	2.2					
Essex County.....	644,100	265.6	255.7	3.9					
Middlesex County.....	1,415,700	659.5	626.7	5.2					
Norfolk County.....	613,500	280.3	287.2	-2.4					
Suffolk County.....	713,500	383.5	385.8	-0.6					
Springfield--SEA A.....	589,700	192.0	186.4	3.0					
Hampden County.....	452,800	154.8	150.4	2.9					
Hampshire County.....	136,900	37.2	36.0	3.3					
Worcester--SEA B (Worcester County).....	648,400	207.9	238.6	-12.9					
Other county areas: Bristol County (entire Fall River-SEA E).....	463,700	138.3	139.7	-1.0					
Plymouth County (entire Brockton-SEA D).....	371,800	162.1	143.3	13.1					
MICHIGAN (See also Ohio)									
Detroit SMSA.....	4,434,300	1,522.8	1,422.4	7.1					
Lapeer County.....	60,500	16.5	11.5	43.5					
Livingston County.....	76,100	22.6	20.5	10.2					
Macomb County.....	659,300	231.7	209.0	10.9					
Oakland County.....	952,500	392.7	339.4	15.7					
St. Clair County.....	129,600	41.3	46.5	-11.2					
Wayne County.....	2,556,300	818.0	795.5	2.8					
Flint SMSA.....	522,200	149.6	149.7	-0.1					
Genesee County.....	453,900	136.7	137.2	-0.4					
Shiawassee County.....	68,300	12.9	12.5	3.2					
Grand Rapids SMSA.....	558,700	145.1	131.9	10.0					
Kent County.....	419,500	108.9	99.6	9.3					
Ottawa County.....	139,300	36.2	32.3	12.1					
Other county areas: Ingham County.....	266,600	86.7	77.6	11.7					
Kalamazoo County.....	200,900	67.6	61.5	9.9					
Saginaw County (entire Saginaw SMSA).....	226,900	83.9	64.0	31.1					
Washtenaw County (entire Ann Arbor SMSA).....	250,100	105.3	93.9	12.1					
MINNESOTA									
Minneapolis-St. Paul, Minn.-Wis. SMSA.....	2,010,800	742.3	(NA)	(NA)					
Anoka County, Minn.....	180,300	42.7	34.2	24.9					
Dakota County, Minn.....	167,100	57.7	53.0	8.9					
Hennepin County, Minn.....	924,800	411.6	361.7	13.8					
Ramsey County, Minn.....	461,700	153.7	137.5	11.8					
Washington County, Minn.....	99,700	30.6	(NA)	(NA)					
Balance of SMSA ²	177,000	46.0	44.8	2.7					
MISSISSIPPI (See also Tennessee)									
Other county area: St. Louis County.....	216,800	45.5	43.8	3.9					
MISSOURI									
Kansas City, Mo.-Kans. SMSA.....	1,301,600	297.2	296.6	0.2					
Clay County, Mo.....	132,900	20.7	27.7	-29.3					
Jackson County, Mo.....	647,900	126.0	129.6	-2.7					
Johnson County, Kans.....	232,300	79.2	73.4	7.9					
Wyandotte County, Kans.....	185,600	52.6	47.1	11.7					
Balance of SMSA ²	103,100	18.7	18.8	-0.6					
St. Louis, Mo.-Ill. SMSA.....	2,371,300	517.7	469.2	10.3					
Franklin County, Mo.....	62,900	10.0	9.2	8.7					
Jefferson County, Mo.....	119,400	18.3	17.3	5.8					
St. Charles County, Mo.....	109,600	20.1	19.5	3.1					
St. Louis city, Mo.....	534,000	79.0	81.2	-2.7					
St. Louis County, Mo.....	967,200	290.2	267.7	8.4					
Madison County, Ill.....	249,300	51.3	43.7	17.4					
St. Clair County, Ill.....	280,400	40.5	26.0	255.8					
Balance of SMSA ²	48,500	8.3	4.6	80.4					
NEBRASKA									
Omaha, Nebr.-Iowa SMSA.....	576,500	(NA)	(NA)	(NA)					
Douglas County, Nebr.....	418,200	127.7	116.7	9.4					
Sarpy County, Nebr.....	73,400	(NA)	(NA)	(NA)					
Pottawattamie County, Iowa.....	86,900	19.4	(NA)	(NA)					
NEVADA									
Clark County (entire Las Vegas SMSA).....	319,600	71.9	80.2	-10.3					
NEW HAMPSHIRE									
Other county area: Hillsborough County (entire Manchester-SEA A).....	238,500	76.4	65.7	16.3					
NEW JERSEY (See also Delaware, New York and Pennsylvania)									
Jersey City SMSA (Hudson County).....	583,000	224.8	202.7	10.9					
Newark SMSA.....	2,019,200	966.0	878.7	9.9					
Essex County.....	896,700	413.0	376.9	9.6					
Morris County.....	395,900	220.5	201.7	9.3					
Somerset County.....	200,200	97.0	76.0	27.6					
Union County.....	526,500	235.5	224.1	5.1					
New Brunswick-Perth Amboy-Sayreville SMSA (Middlesex County).....	590,200	270.4	241.6	11.9					
Other county areas: Mercer County (entire Trenton SMSA).....	319,100	122.2	114.2	7.0					
Monmouth County (entire Long Branch-Asbury Park SMSA).....	485,700	209.9	192.9	8.8					
Ocean County.....	285,600	133.8	119.9	11.6					
Passaic County (entire Paterson-Clifton-Passaic SMSA).....	456,200	148.9	147.7	0.8					
NEW MEXICO									
Other county area: Bernalillo County.....	356,800	53.1	48.5	9.5					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popula- tion, 1974 ¹	Collections, 12 months ended June			Area	Area popula- tion, 1974 ¹	Collections, 12 months ended June			
		1976	1975	Percent change			1976	1975	Percent change	
NEW YORK										
Albany-Schenectady-Troy SMSA.....	799,400	238.9	(NA)	(NA)	OHIO--Continued					
Albany County.....	288,700	90.5	74.0	22.3	Toledo, Ohio-Mich. SMSA.....	781,100	188.6	176.2	7.0	
Montgomery County.....	56,200	16.0	13.5	18.5	Lucas County, Ohio.....	481,600	108.2	99.0	9.3	
Rensselaer County.....	153,800	38.6	40.9	-5.6	Wood County, Ohio.....	100,700	20.4	18.5	10.3	
Saratoga County.....	140,700	40.7	34.0	19.7	Monroe County, Mich.....	124,800	43.4	42.6	1.9	
Schenectady County.....	159,900	53.1	(NA)	(NA)	Balance of SMSA ²	73,900	16.6	16.1	3.1	
Buffalo SMSA.....	1,330,700	528.7	465.7	13.5	Youngstown-Warren SMSA.....	542,900	81.5	117.4	-30.6	
Erie County.....	1,093,400	458.7	406.1	13.0	Mahoning County.....	303,600	44.2	64.4	-31.4	
Niagara County.....	237,300	70.0	59.6	17.4	Trumbull County.....	238,300	37.3	53.0	-29.6	
Nassau-Suffolk SMSA.....	2,620,700	1,694.9	1,605.9	5.5	Other county areas:					
Nassau County.....	1,398,000	1,000.4	974.7	2.6	Butler County (entire Hamilton- Middletown SMSA).....	242,300	51.8	42.6	21.6	
Suffolk County.....	1,222,700	694.5	631.2	10.0	Lorain County (entire Lorain- Elyria SMSA).....	265,800	59.6	(NA)	(NA)	
New York, N.Y.-N.J. SMSA.....	9,634,400	4,206.6	3,762.6	11.8	Stark County.....	380,000	64.6	60.9	6.1	
New York City, N.Y.....	7,567,100	3,002.2	2,648.3	13.4	OKLAHOMA					
Putnam County, N.Y.....	65,900	33.7	34.0	-0.9	Oklahoma City SMSA.....	766,200	122.6	(NA)	(NA)	
Rockland County, N.Y.....	246,000	170.0	171.6	-0.9	Cleveland County.....	102,600	19.1	(NA)	(NA)	
Westchester County, N.Y.....	880,800	590.4	526.5	12.1	Oklahoma County.....	550,900	89.9	83.6	7.5	
Bergen County, N.J.....	874,600	410.3	382.2	7.4	Balance of SMSA ²	112,700	13.6	12.8	6.3	
Rochester SMSA.....	966,400	332.8	311.1	7.0	Tulsa SMSA.....	576,100	105.1	(NA)	(NA)	
Livingston County.....	55,900	16.8	12.8	Tulsa County.....	415,600	88.1	75.0	17.5		
Monroe County.....	706,900	251.4	242.2	3.8	Balance of SMSA ²	160,500	17.0	(NA)	(NA)	
Ontario County.....	84,500	23.6	22.4	5.4	OREGON					
Wayne County.....	80,500	30.4	24.6	23.6	Oregon City SMSA.....	766,200	122.6	(NA)	(NA)	
Balance of SMSA ²	38,400	10.6	9.1	Cleveland County.....	102,600	19.1	(NA)	(NA)		
Syracuse SMSA.....	645,800	226.4	176.5	28.3	Oklahoma County.....	550,900	89.9	83.6	7.5	
Madison County.....	65,100	23.0	18.5	Balance of SMSA ²	112,700	13.6	12.8	6.3		
Onondaga County.....	472,200	153.0	120.1	27.4	Tulsa SMSA.....	576,100	105.1	(NA)	(NA)	
Oswego County.....	108,500	50.4	37.9	Tulsa County.....	415,600	88.1	75.0	17.5		
Other county areas:					Balance of SMSA ²	160,500	17.0	(NA)	(NA)	
Broome County.....	216,900	64.0	66.5	-3.8	OREGON					
Dutchess County (entire Pough- keepsie SMSA).....	233,300	87.8	73.0	Portland, Oreg.-Wash. SMSA.....	1,079,700	371.0	326.9	13.5		
Oneida County.....	270,300	71.4	50.8	Clackamas County, Oreg.....	201,000	68.5	59.9	14.4		
Orange County.....	239,700	101.9	90.8	Multnomah County, Oreg.....	538,500	202.0	181.4	11.4		
NORTH CAROLINA (See also Virginia)										
Charlotte-Gastonia SMSA.....	589,300	119.6	107.5	11.3	Washington County, Oreg.....	190,800	70.4	58.5	20.3	
Gaston County.....	155,300	16.9	17.0	Clark County, Wash.....	149,500	30.1	27.1	11.1		
Mecklenburg County.....	373,700	96.5	86.0	PENNSYLVANIA						
Union County.....	60,300	6.2	4.5	Allentown-Bethlehem-Easton, Pa.-						
Greensboro-Winston Salem-High Point SMSA.....	759,500	131.7	(NA)	(NA)	N.J. SMSA.....	616,500	131.6	121.0	8.8	
Davidson County.....	100,600	15.5	(NA)	(NA)	Carbon County, Pa.....	52,300	10.6	8.1	30.9	
Forsyth County.....	223,200	41.0	33.9	Lehigh County, Pa.....	263,300	44.8	38.3	17.0		
Guilford County.....	299,200	63.5	56.4	Northampton County, Pa.....	222,600	45.6	41.9	8.8		
Randolph County.....	82,400	6.9	6.6	Warren County, N.J.....	78,400	30.6	32.7	-6.4		
Balance of SMSA ²	54,100	4.8	3.8	Northeast Pennsylvania SMSA.....	633,100	87.9	81.8	7.5		
Other county areas:				Lackawanna County.....	233,400	34.5	32.3	6.8		
Cumberland County (entire Fayetteville SMSA).....	223,100	19.6	19.5	Luzerne County.....	347,400	41.4	37.1	11.6		
Wake County.....	256,600	41.0	27.4	Monroe County.....	52,300	12.0	12.4	-3.3		
OHIO				Philadelphia, Pa.-N.J. SMSA.....	4,809,900	1,138.4	1,041.0	9.4		
Akron SMSA.....	671,300	157.3	151.0	4.2	Bucks County, Pa.....	448,200	104.1	93.8	11.0	
Portage County.....	131,200	24.6	22.8	Chester County, Pa.....	288,200	59.6	59.7	-0.2		
Summit County.....	540,100	132.7	128.2	Delaware County, Pa.....	589,400	170.5	154.9	10.1		
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,375,800	278.6	267.4	Montgomery County, Pa.....	632,100	207.2	183.0	13.2		
Clermont County, Ohio.....	104,700	17.7	15.5	Philadelphia County, Pa.....	1,841,800	254.9	252.9	0.8		
Hamilton County, Ohio.....	902,000	211.0	204.9	Burlington County, N.J.....	346,700	113.4	91.9	23.4		
Warren County, Ohio.....	86,900	13.0	15.3	Camden County, N.J.....	476,700	172.8	155.5	11.1		
Campbell County, Ky.....	85,000	9.1	8.2	Gloucester County, N.J.....	186,900	55.9	49.3	13.4		
Kenton County, Ky.....	130,400	15.7	13.4	Pittsburgh SMSA.....	2,333,600	475.1	428.2	11.0		
Balance of SMSA ²	67,000	12.1	10.1	Allegheny County.....	1,532,100	365.0	326.3	11.9		
Cleveland SMSA.....	1,984,100	584.2	(NA)	Beaver County.....	209,200	36.9	36.0	2.5		
Cuyahoga County.....	1,620,600	500.5	453.7	Washington County.....	213,700	26.2	23.3	12.4		
Geauga County.....	66,700	18.7	16.9	Westmoreland County.....	378,500	47.0	42.6	10.3		
Lake County.....	202,200	46.8	55.9	Other county areas:						
Medina County.....	94,600	18.2	(NA)	Berks County (entire Reading SMSA).....	304,500	55.3	44.7	23.7		
Columbus SMSA.....	1,067,000	229.1	206.4	Dauphin County.....	226,800	30.1	27.9	7.9		
Delaware County.....	50,400	9.1	8.9	Erie County (entire Erie SMSA).....	273,700	80.2	74.1	8.2		
Fairfield County.....	82,500	10.2	11.1	Lancaster County (entire Lancaster SMSA).....	337,900	39.7	41.2	-3.6		
Franklin County.....	859,100	196.3	173.8	York County.....	284,000	35.4	34.6	2.3		
Balance of SMSA ²	75,000	13.5	12.6	RHODE ISLAND						
Dayton SMSA.....	844,800	162.8	183.6	Providence--SEA A.....	768,400	218.1	193.2	12.9		
Greene County.....	126,300	24.0	21.9	Kent County.....	147,400	42.5	37.7	12.7		
Miami County.....	87,200	8.1	15.4	Providence County.....	575,200	163.2	143.4	13.8		
Montgomery County.....	595,400	125.7	141.4	Balance of SMSA ²	45,800	12.4	12.1	2.5		
Balance of SMSA ²	35,900	5.0	4.9							

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu-lation, 1974 ¹	Collections, 12 months ended June			Area	Area popu-lation, 1974 ¹	Collections, 12 months ended June		
		1976	1975	Percent change			1976	1975	Percent change
SOUTH CAROLINA									
Other county areas:									
Charleston County.....	259,900	35.1	32.4	8.3	St. Lake City-Ogden SMSA.....	765,800	(NA)	(NA)	(NA)
Greenville County.....	265,800	45.4	(NA)	(NA)	Davis County.....	110,500	13.5	(NA)	(NA)
Richland County.....	249,300	39.7	32.2	23.3	Salt Lake County.....	500,900	105.1	93.4	12.5
					Weber County.....	132,500	(NA)	17.0	(NA)
					Balance of SMSA ²	21,900	3.0	2.7	11.1
TENNESSEE									
Memphis, Tenn.-Ark.-Miss. SMSA.....	853,100	151.7	139.7	8.6	VIRGINIA (See also District of Columbia)				
Shelby County, Tenn.....	724,600	141.4	131.0	7.9	Norfolk-Virginia Beach-Portsmouth, Va.-N.C. SMSA.....	766,000	107.6	(NA)	(NA)
Crittenden County, Ark.....	50,000	4.0	3.5	14.3	Chesapeake city, Va.....	100,800	16.5	(NA)	(NA)
Balance of SMSA ²	78,500	6.3	5.2	21.2	Norfolk city, Va.....	289,200	36.6	33.4	9.6
Nashville-Davidson SMSA.....	744,600	114.4	110.7	3.3	Portsmouth city, Va.....	109,500	15.0	14.8	1.4
Davidson County.....	449,600	86.6	87.9	-1.5	Virginia Beach city, Va.....	209,200	38.4	25.8	48.8
Rutherford County.....	66,800	5.7	4.9	16.3	Balance of SMSA ²	57,300	1.1	0.8	37.5
Sumner County.....	68,400	6.8	5.0	37.8	Richmond SMSA.....	569,500	(NA)	(NA)	(NA)
Balance of SMSA ²	159,900	15.3	12.9	18.6	Chesterfield County.....	97,700	(NA)	11.8	(NA)
					Henrico County.....	166,200	29.4	(NA)	(NA)
Other county areas:					Richmond city.....	233,100	45.7	(NA)	(NA)
Hamilton County.....	264,700	49.1	44.8	9.6	Balance of SMSA ²	72,500	5.1	4.9	4.1
Knox County.....	287,300	(NA)	(NA)	(NA)					
TEXAS									
Dallas-Fort Worth SMSA.....	2,498,500	624.5	565.7	10.4	WASHINGTON (See also Oregon)				
Collin County.....	88,800	17.3	15.1	14.6	Seattle-Everett SMSA.....	1,396,800	341.0	364.0	-6.3
Dallas County.....	1,376,300	428.4	379.3	12.9	King County.....	1,135,600	287.1	307.7	-6.7
Denton County.....	96,300	13.0	12.2	6.6	Snohomish County.....	261,200	53.9	56.3	-4.3
Ellis County.....	51,400	6.8	6.3	7.9	Other county areas:				
Johnson County.....	54,900	5.8	5.1	13.7	Pierce County (entire Tacoma SMSA).....	397,800	81.0	75.9	6.7
Tarrant County.....	721,600	138.1	135.1	2.3	Spokane County (entire Spokane SMSA).....	303,900	51.1	45.4	12.6
Balance of SMSA ²	109,200	15.1	12.6	19.8					
Houston SMSA.....	2,222,700	664.7	557.6	19.2	WEST VIRGINIA				
Brazoria County.....	118,800	48.8	40.0	22.0	Other county area:				
Fort Bend County.....	71,300	23.5	20.4	15.2	Kanawha County.....	223,700	27.2	25.7	5.8
Harris County.....	1,899,800	561.6	471.3	19.2					
Montgomery County.....	79,900	20.0	15.7	27.4	WISCONSIN (see also Minnesota)				
Balance of SMSA ²	52,800	10.8	10.2	5.9	Milwaukee SMSA.....	1,415,400	497.8	452.9	9.9
San Antonio SMSA.....	979,900	143.3	127.6	12.3	Milwaukee County.....	1,033,600	355.4	333.1	6.7
Bexar County.....	911,700	135.0	119.7	12.8	Ozaukee County.....	62,400	21.4	19.7	8.6
Balance of SMSA ²	68,200	8.3	7.9	Washington County.....	73,400	23.4	22.4	4.5	
				Waukesha County.....	246,000	97.6	77.7	25.6	
Other county areas:									
El Paso County (entire El Paso SMSA).....	410,000	62.5	55.5	12.6	Dane County (entire Madison SMSA).....	303,000	109.4	112.7	-2.9
Jefferson County.....	238,300	70.1	66.2	5.9					
Nueces County.....	244,700	64.3	49.3	30.4					
Travis County.....	353,500	106.4	96.0	10.8					

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports, Series P-25, No. 517, May 1974.²See appendix for county areas in "Balance of SMSA."³Reflects change in timing of collections.⁴Portion of tax collections delayed pending judicial determination.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1976 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	2d quarter 1976 (thousand dollars)	12-month periods			2d quarter 1976 (thousand dollars)	12-month periods		
		Year ended June 1976 (thousand dollars)	Percent change from--			Year ended June 1976 (thousand dollars)	Percent change from--	
United States, total ¹	7,324,731	27,173,911	3.3	9.8	2,248,065	8,634,428	2.0	4.6
Alabama.....	100,012	379,979	3.4	9.5	40,251	155,099	1.8	4.7
Alaska.....	(X)	(X)	(X)	(X)	5,053	24,403	2.4	35.5
Arizona.....	116,056	435,504	3.3	9.6	27,737	106,337	1.1	4.6
Arkansas.....	64,340	240,184	4.9	13.7	29,565	113,830	2.0	5.3
California.....	946,352	3,743,700	3.3	10.7	193,505	776,756	2.2	4.4
Colorado.....	75,303	303,907	4.4	10.5	24,172	99,178	4.1	8.6
Connecticut.....	² 141,004	² 600,812	² 9.5	² 43.8	³ 35,557	³ 139,530	³ 0.4	³ 0.8
Delaware.....	(X)	(X)	(X)	(X)	⁴ 7,488	⁴ 27,854	⁴ -3.4	⁴ -6.2
District of Columbia ¹	30,610	117,518	-0.7	3.4	⁵ 5,990	³ 21,546	⁵ 5.4	³ 11.0
Florida.....	337,471	1,254,086	2.6	4.5	98,965	369,715	0.9	2.0
Georgia.....	168,776	622,722	4.1	10.5	61,362	234,184	1.6	2.6
Hawaii.....	80,388	309,597	1.8	7.8	³ 7,944	³ 30,900	³ 6.8	³ 45.6
Idaho.....	22,717	88,874	3.7	12.3	10,802	42,888	3.2	4.4
Illinois.....	443,437	1,674,489	4.5	11.8	97,010	390,287	1.7	4.2
Indiana.....	258,563	928,635	5.3	9.1	61,337	248,625	-0.4	2.4
Iowa.....	86,918	351,872	6.2	17.6	31,495	126,894	3.0	6.7
Kansas.....	79,962	300,365	4.4	13.9	27,626	98,770	-0.2	4.7
Kentucky.....	105,065	409,194	3.1	10.1	46,056	176,017	1.6	4.3
Louisiana.....	115,274	421,002	4.8	15.4	44,453	164,933	3.7	8.0
Maine.....	38,207	151,335	6.1	10.2	12,498	52,283	1.3	3.3
Maryland.....	152,142	419,397	1.3	5.9	47,136	181,135	1.3	2.4
Massachusetts.....	⁵ 130,872	⁵ 347,862	⁵ 18.3	⁵ 37.5	³ 67,904	³ 206,038	³ 4.9	³ 14.5
Michigan.....	296,635	1,044,007	4.3	⁶ -11.3	104,331	404,966	1.5	1.9
Minnesota.....	105,443	426,541	2.1	11.4	³ 46,457	³ 189,612	³ 6.6	³ 31.5
Mississippi.....	109,115	414,281	3.7	9.1	46,580	123,660	2.6	-0.4
Missouri.....	137,420	532,284	3.2	11.4	49,587	196,647	0.7	7.0
Montana.....	(X)	(X)	(X)	(X)	³ 9,895	³ 41,245	³ 5.2	³ 13.1
Nebraska.....	44,030	165,666	7.0	16.6	21,387	84,006	1.5	3.5
Nevada.....	24,884	99,644	3.0	10.6	6,607	27,326	0.7	6.1
New Hampshire.....	(X)	(X)	(X)	(X)	10,865	38,900	6.2	8.1
New Jersey.....	236,414	829,521	3.7	7.7	73,608	281,518	-0.3	0.2
New Mexico.....	61,760	243,182	2.3	11.4	15,386	60,661	2.0	6.8
New York.....	⁷ 449,844	⁷ 2,094,116	⁷ -2.6	⁷ 3.9	132,013	492,676	0.7	-0.1
North Carolina.....	124,113	465,862	4.0	9.9	72,130	278,479	2.2	4.8
North Dakota.....	24,133	110,238	4.2	16.7	5,930	27,003	0.2	5.5
Ohio.....	265,912	1,018,002	4.0	10.1	93,594	375,949	1.7	1.2
Oklahoma.....	46,408	182,746	2.8	12.0	30,262	117,233	1.7	5.4
Oregon.....	(X)	(X)	(X)	(X)	21,907	86,099	2.3	5.4
Pennsylvania.....	441,017	1,395,486	4.3	9.8	126,971	482,021	2.8	5.8
Rhode Island.....	30,119	111,991	3.6	8.3	³ 9,401	³ 39,981	³ 3.7	³ 25.6
South Carolina.....	97,984	372,608	3.3	10.3	35,505	134,143	2.0	4.9
South Dakota.....	21,330	92,756	-1.0	9.5	³ 8,150	³ 35,448	³ 3.0	³ 19.2
Tennessee.....	⁸ 160,727	⁸ 556,700	⁸ 7.8	⁸ 16.4	46,582	183,120	1.5	5.5
Texas.....	367,764	1,427,854	4.2	15.1	108,739	394,709	1.8	0.2
Utah.....	46,186	195,883	2.6	12.4	13,032	51,852	4.3	7.1
Vermont.....	6,744	28,031	3.7	5.7	5,949	22,143	3.2	2.0
Virginia.....	99,372	385,668	2.1	6.7	64,101	254,071	1.9	2.9
Washington.....	398,748	996,209	5.4	14.3	43,193	175,276	4.2	8.5
West Virginia.....	98,981	401,834	0.3	11.4	21,966	81,857	5.8	12.2
Wisconsin.....	⁴ 146,823	⁴ 518,843	⁴ -9.2	⁴ 1.7	39,998	161,991	0.9	3.8
Wyoming.....	19,966	80,442	0.8	13.2	³ 6,023	³ 26,180	³ 5.5	³ 13.0

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, Second Quarter of 1976 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter 1976 (thousand dollars)	12-month periods			2d quarter 1976 (thousand dollars)	12-month periods		
		Year ended June 1976 (thousand dollars)	Percent change from--			Year ended March 1976	Year ended June 1975	Year ended June 1976 (thousand dollars)
United States, total ¹	6,439,812	21,583,678	4.9	14.2	1,169,940	4,309,164	4.3	10.2
Alabama.....	54,254	207,795	3.0	14.7	2,479	37,119	0.5	4.3
Alaska.....	32,937	146,253	9.0	66.7	6,251	11,373	2.5	14.4
Arizona.....	63,245	162,870	6.9	6.8	10,042	47,776	-1.2	27.1
Arkansas.....	52,324	147,776	2.9	17.1	8,414	43,950	4.8	8.0
California.....	971,152	2,963,669	4.8	20.7	45,888	369,388	0.3	8.6
Colorado.....	75,791	319,307	0.6	13.8	11,308	39,575	5.7	5.5
Connecticut.....	934,109	950,489	9101.1	271.8	1026,363	1068,425	1010.1	1030.3
Delaware.....	49,030	149,132	4.1	11.5	5,306	18,600	3.0	9.0
District of Columbia ²	1138,262	1163,892	11-1.0	1114.7	124,048	1217,350	129.7	1232.0
Florida.....	(X)	(X)	(X)	(X)	16,868	214,598	1.5	3.9
Georgia.....	123,043	413,188	4.2	10.5	15,926	45,272	-7.1	2.5
Hawaii.....	49,340	184,915	2.5	9.6	(X)	(X)	(X)	(X)
Idaho.....	34,495	98,824	-0.8	8.3	8,239	26,499	3.5	10.7
Illinois.....	335,542	1,213,241	1.4	6.7	44,892	338,438	1.2	7.1
Indiana.....	108,931	405,431	5.0	1.2	31,897	81,709	3.9	6.3
Iowa.....	97,782	388,213	1.0	8.2	18,883	116,646	0.9	9.9
Kansas.....	81,500	193,730	8.7	13.9	9,994	49,914	0.1	4.9
Kentucky.....	71,681	292,546	3.9	17.3	17,960	43,905	0.8	2.2
Louisiana.....	38,217	117,641	-5.5	8.1	1314,875	133,407	13-6.3	1313.7
Maine.....	15,773	51,683	6.2	18.0	5,815	22,380	15.1	9.9
Maryland.....	4289,883	4790,363	413.3	418.7	32,237	78,322	3.9	4.5
Massachusetts.....	14443,026	141,216,150	1411.4	1421.6	10,750	55,924	-9.9	-6.1
Michigan.....	15270,551	151,188,735	1514.6	1540.6	37,003	173,028	-2.6	-1.3
Minnesota.....	220,146	849,986	1.9	4.2	26,279	96,880	3.1	9.8
Mississippi.....	41,772	105,510	5.7	24.0	3,695	28,035	3.7	9.7
Missouri.....	116,429	355,085	7.7	18.2	22,084	98,727	0.7	5.2
Montana.....	34,729	97,521	2.9	10.1	3,931	12,201	13.5	17.4
Nebraska.....	1632,925	16105,736	1614.9	1634.8	8,023	36,368	4.0	7.0
Nevada.....	(X)	(X)	(X)	(X)	3,157	17,247	2.5	11.7
New Hampshire.....	175,314	176,175	1711.2	1727.9	8,453	19,453	14.8	6.3
New Jersey.....	1861,429	18101,200	18107.6	18120.3	1846,811	193,917	197.5	1923.9
New Mexico.....	21,967	58,191	-0.2	2.9	4,604	28,273	3.1	4.4
New York.....	1,049,118	4,059,249	2.8	10.5	2064,800	298,180	0.5	1.8
North Carolina.....	159,876	604,793	7.2	10.0	10,618	100,229	2.1	15.2
North Dakota.....	26,078	58,777	-15.0	-13.1	47,369	420,185	4-4.6	410.5
Ohio.....	171,842	511,637	5.7	6.2	4126,416	4267,963	439.4	433.3
Oklahoma.....	2070,571	200,998	-1.5	14.1	28,877	97,553	3.4	6.6
Oregon.....	157,982	472,148	2.2	11.4	1322,031	1377,031	1310.6	134.7
Pennsylvania.....	317,170	1,062,259	3.1	6.7	1978,945	19274,069	198.0	1936.1
Rhode Island.....	32,760	93,480	9.1	17.4	6,902	16,472	9.9	3.5
South Carolina.....	59,861	244,154	6.3	15.8	46,001	425,187	4-13.5	47.5
South Dakota.....	(X)	(X)	(X)	(X)	6,381	17,041	-1.4	14.9
Tennessee.....	15,544	22,130	10.8	20.0	57,291	86,443	2.3	6.0
Texas.....	(X)	(X)	(X)	(X)	160,854	240,243	9.3	3.4
Utah.....	2146,991	21140,562	2110.2	2134.0	3,012	15,991	2.1	7.2
Vermont.....	18,604	58,922	10.8	6.9	6,369	16,604	3.7	5.0
Virginia.....	171,306	614,575	1.7	12.3	27,484	90,614	4.8	7.9
Washington.....	(X)	(X)	(X)	(X)	8,973	71,095	4.4	9.1
West Virginia.....	46,270	140,107	6.1	17.5	13,539	36,524	7.1	15.0
Wisconsin.....	268,522	918,532	-3.0	9.0	22,425	96,445	1.6	8.4
Wyoming.....	(X)	(X)	(X)	(X)	3,226	13,946	-9.0	-11.9

Note: Because of rounding, detail may not add to total. Differences between collections of successive periods may arise from any number of factors. See text for discussion of these factors.

X Not applicable.

¹The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1. ²Tax rate increased from 6.0% to 7.0% effective April 1, 1975 and procedural change in collection of tax was effective January 1, 1976. ³Reflects motor fuels sales tax increases as follows: Connecticut, 10 to 11 cents per gallon effective June 1, 1976; District of Columbia, 8 to 10 cents per gallon effective November 1, 1975; Hawaii, 5 to 8.5 cents per gallon effective May 1, 1975; Massachusetts, 7.5 to 8.5 cents per gallon effective July 1, 1975; Minnesota, 7 to 9 cents per gallon effective June 1, 1975; Montana, 7 to 7.75 cents per gallon effective July 1, 1975; Rhode Island, 8 to 10 cents per gallon effective June 1, 1975; South Dakota, 7 to 8 cents per gallon effective March 31, 1975; Wyoming, 7 to 8 cents per gallon effective March 1, 1976.

⁴Reflects change in timing of collections. ⁵Tax rate increased from 3% to 5% effective November 13, 1975. ⁶Food and prescription drugs exempted from 4% general sales tax effective January 1, 1975. ⁷Procedural change in collection of tax, effective March 1, 1976. ⁸Tax rate increased from 3.5% to 4.5% effective April 1, 1976. ⁹Tax on dividends was restored and tax rates were increased applicable to tax years beginning on or after January 1, 1975. ¹⁰Increase in fees became effective July 1, 1975. ¹¹Exemption and rate changes became effective for tax years beginning on or after January 1, 1975. ¹²Vehicle registration fees were increased effective November 1, 1975. ¹³Automobile registration required every 2 years. ¹⁴Tax rate increases, changes in deductions, and a 7.5% surtax became effective for taxable years beginning after December 31, 1975. ¹⁵Tax rate increased from 3.9% to 4.6% effective May 1, 1975. ¹⁶Tax rate increased from 15% to 17% of adjusted Federal income tax liability, retroactive to January 1, 1976. ¹⁷Commuters income tax declared unconstitutional by U.S. Supreme Court in March 1975. ¹⁸Capital gains and unearned income tax was enacted applicable to income received on or after January 1, 1976. ¹⁹Increase in fees was effective January 1, 1976. ²⁰Estimated. Actual figures are unavailable. ²¹Tax rate increases were effective January 1, 1975.

Source: U.S. Bureau of the Census, *State Government Finances, 1976*, GPO, Washington, D.C., 1977.

APPENDIX

COUNTY AREAS COMPRISING "BALANCE OF SMSA"

Listed below are the component county areas in each "Balance of SMSA" in table 2 of this report.

Standard metropolitan statistical area	County areas in "Balance of SMSA"
Birmingham, Ala.....	St. Clair and Shelby Counties
Denver-Boulder, Colo.....	Douglas and Gilpin Counties
Washington, D.C.-Md.-Va.....	Fairfax city, Falls Church city and Loudoun County, Va.
Jacksonville, Fla.....	Baker, Clay, Nassau, and St. Johns Counties
Orlando, Fla.....	Osceola County
Atlanta, Ga.....	Butts, Cherokee, Douglas, Fayette, Forsyth, Henry, Newton, Paulding, Rockdale, and Walton Counties
Indianapolis, Ind.....	Boone, Hancock, Morgan, and Shelby Counties
Louisville, Ky.-Ind.....	Bullitt and Oldham Counties, Ky.
Minneapolis-St. Paul, Minn.-Wisc.....	Carver, Chisago, Scott, and Wright Counties, Minn. and St. Croix County, Wisc.
Kansas City, Mo.-Kans.....	Cass, Platte, and Ray Counties, Mo.
St. Louis, Mo.-Ill.....	Clinton and Monroe Counties, Ill.
Rochester, N.Y.....	Orleans County
Greensboro-Winston Salem-High Point, N.C.....	Stokes and Yadkin Counties
Cincinnati, Ohio-Ky.-Ind.....	Boone County, Ky. and Dearborn County, Ind.
Columbus, Ohio.....	Madison and Pickaway Counties
Dayton, Ohio.....	Preble County
Toledo, Ohio-Mich.....	Fulton and Ottawa Counties, Ohio
Oklahoma City, Okla.....	Canadian, McClain, and Pottawattomie Counties
Tulsa, Okla.....	Creek, Mayes, Osage, Rogers, and Wagoner Counties
Providence-R.I. State Economic Area A.....	Bristol County
Memphis, Tenn.-Ark.-Miss.....	Tipton County, Tenn. and De Soto County, Miss.
Nashville-Davidson, Tenn.....	Cheatham, Dickson, Robertson, Williamson, and Wilson Counties
Dallas-Fort Worth, Tex.....	Hood, Kaufman, Parker, Rockwall, and Wise Counties
Houston, Tex.....	Liberty and Waller Counties
San Antonio, Tex.....	Comal and Guadalupe Counties
Salt Lake City-Ogden, Utah.....	Tooele County
Norfolk-Virginia Beach-Portsmouth, Va.-N.C....	Suffolk city, Va. and Currituck County, N.C.
Richmond, Va.....	Charles city, Goochland, Hanover, and Powhatan Counties